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JEWISH TAX-GATHERERS AT THEBES IN THE AGE OF THE PTOLEMIES.

MOST travellers on the Nile know by this time what is meant by "ostraka." They are potsherds of various shapes and sizes, inscribed with demotic characters, or more commonly with cursive Greek. The use of this curious writing material first became fashionable in the Ptolemaic age, and was continued through the Roman period of Egypt down to the time when the old religion of the country was superseded by Christianity, and the Coptic alphabet took the place of the complicated demotic script. For the most part, the ostraka are neither more nor less than tax-gatherers' receipts, and the information they give us in regard to the payment of taxes in ancient Egypt throws a welcome light on the economical and social history of the valley of the Nile in the Græco-Roman epoch.

It was on the island of Elephantinê, opposite Assuan, that the first discovery of ostraka was made which attracted the notice of European scholars. Subsequently others were found at Dakkeh, in Nubia—the Pselkis of classical geography—though the supply derived from the latter place has never been very large. The ostraka discovered in Elephantinê, on the other hand, are numerous, and date from the later Ptolemaic age to the reign of Pertinax. But the spot where they were found, which, doubtless, represented the ruins of the public offices of the city, has now been exhausted. For the last four or five years no more ostraka have been discovered there.

While, however, the supply of ostraka from Elephantinê was becoming exhausted, a new mine of extraordinary richness was opened at Thebes. I spent the winter of 1881-2 at Luxor in company with Dr. Wiedemann, now Professor of Egyptology at Bonn, and in our rides to the ruined temples of Karnak we lighted on a new source of supply. On the northern side of the ruins are the mounds of an old village, the greater part of which seems to have been built when Roman rule in Upper Egypt was beginning to decay. At all

events, the bricks of baked mud, of which the walls of the houses were composed, were cemented together with the help of inscribed potsherds, the spoil, evidently, of the public record office of the town. Some of the ostraka we purchased from the boys of the modern village, others we extracted from the bricks with our own hands. A new industry was thus started, which has gradually grown into considerable proportions, so that at present one of the common articles of trade among the dealers in antiquities at Thebes are the ostraka of Karnak. An immense number have been already found, and the supply still seems inexhaustible. About three-fourths of them are Greek, the remaining fourth being demotic. They form a connected series, which begins with the reign of Ptolemy Physkôn (or earlier), and comes down to the time of Aurelian and Claudius Tacitus in A.D. 275. It is possible that the revolt of Egypt eleven years later brought with it the sack of the fiscal office, and the removal from it of the records of former taxation.

I have come across another supply of ostraka at Qoft, the ancient Koptos, where potsherds inscribed with Greek and demotic characters are found by the natives at a little distance within the eastern gate of the Roman wall. Unfortunately my attention was not drawn to them until a large number had been destroyed by the discoverers in ignorance of their commercial value. Koptos was overthrown by Diocletian in A.D. 293, and the ostraka have doubtless been lying among the *débris* of the old city since that date.

At Gebelên, south of Thebes, again, I have picked up Greek and demotic ostraka, but even the promise of pecuniary reward has not succeeded in inducing the unintelligent Bedouin squatters in the place to discover others like them. As the ruins of the ancient town of Gebelên have been pretty thoroughly turned over by the diggers for *sebahh*, or nitrous earth, it is probable that the ostraka which once lay among them have all been destroyed. The same is also probably the case as regards the ostraka which must have been buried under the mounds of Memphis; on the other hand, we may still look for an unimpaired supply from the unexcavated remains of Menshîyeh or Ptolemais.

The use of potsherds as a writing material lasted long after the time when the Greek and Roman officials recorded upon them the receipts of the sacred and imperial treasuries. Coptic monks covered them with prayers and extracts from favourite sermons, and at Ekhmîm they were employed by the superintendents of the oil-presses for noting the amount of "pure oil" allowed to the slaves.

So far, it will be seen, Elephantinê and Karnak have been foremost in providing us with these curious records of ancient taxation, and in thus affording materials for throwing light on an important chapter in the economical history of Egypt. The cursive Greek of Elephantinê is comparatively easy to read; but most of the handwritings found at Karnak are abominably bad, and the difficulty of deciphering them is increased by the numerous contractions and strange symbols with which they are filled. Thanks more especially to a young German scholar, Dr. Wilcken, most of these symbols can now be explained, and the collection I have myself formed has helped to clear up the meaning of others. Comparatively few of the ostraka still resist decipherment.

A practised eye will at once distinguish between those which belong to the Ptolemaic era or the early part of the reign of Augustus, and those which are of later date. The handwritings and formulæ are different, and a white-glazed pottery is usually employed in the earlier period, whereas the ordinary red pottery was preferred in the Roman age. Why the tax-gatherer kept his accounts on broken sherds is not difficult to discover. They cost nothing, whereas papyrus and parchment were expensive, and there was plenty of room in a government house for any amount of them.

Occasionally we come across bilingual ostraka written both in Greek and in demotic. One in my possession has upon it the following Greek text: "The ticket (σύμβολον) of Horus, the son of Harsiesis, for the land of Ammon,¹ 10 ardebs of corn." In the Roman period payment was ordinarily made in wheat or barley, in the case of the land-tax at all events; and one of the most common formulæ at Karnak will be found in the following example: "There have been measured for the treasury of the capital on the crops of the 16th year of Hadrian Cæsar, the lord, the 29th day of the month Payni, in the name of Petemenôphis, the son of Pamonthas, on behalf of Pthuminis Dioskurides, on account of the land-tax, 4 ardebs, a third and a twelfth. (Signed by) Pamonthas." In the case of other taxes, however, as, for instance, those on palm-trees, or on the permission to practise a trade, the payments were in cash. In the time of the Antonines the cash payments were calculated both in "good money" and in "dirty money," or *potin*, a drachma of good money being equivalent to a drachma and an obol of dirty money.

It is seldom that an ostrakon rises above the sphere of mone-

¹ That is to say, the land belonging to the Temple of Ammon, the Theban Zeus, at Karnak.

tary transactions. Last winter, however, I secured one which is known by the handwriting to belong to the age of Augustus, and is unique of its kind. It runs thus: "O my lord Isidoros, come and bring me the glosses (λέξεις) on the first book of the Iliad, as I have asked you." For once in a way the fiscal office at Thebes contained a clerk who had literary tastes.

But this was not the only ostrakon of unusual interest which I obtained last winter from Karnak. I also obtained two or three of the Ptolemaic period, which disclose to us the existence of a Jewish family residing at Diospolis or Thebes and practising there the office of "publican." The first of them reads as follows: "A copy. Simon, the son of Eleazar (Ἰλζάρου), who has taken the cobblers' fourths (ὁ ἐπιειληφὼς τῶν τετάρτων τῶν ἀπήτων) for the 28th year [of Ptolemy Physkôn], sends greeting to Mesôreus. I have received from your son in payment of the tax in the month Tybi 4,000 copper drachmæ. Dellus (Δέλλους) is the scribe, at Simon's request, as he does not himself know how to write."

The document is a very remarkable one. It shows that in B.C. 141—the age of Simon Maccabæus—a Jew was engaged in levying the taxes in Upper Egypt, and acting in common with another tax-gatherer whose name Mesôreus seems to indicate that he was a Greek. But the most curious part of the document is its conclusion. It is not probable that a person who held the position of Simon in the cultured Alexandrine epoch should have been wholly illiterate, and it would therefore appear that when it is said he could not write, what is meant is that he could not write Greek. A receiver of the taxes could scarcely have carried on his business unless he had been able to write in some language or other. What could this language have been except Hebrew? If it were Hebrew, the fact would be of historical importance, as it would show that even in Upper Egypt a Hellenising Jew in the second century before the Christian era still retained a knowledge of the sacred language of his forefathers.

It is unfortunate that the exact value of the copper drachma is still in dispute. M. Revillout has shown indeed that it had two values, an earlier and a later, and that in the one system it weighed from 8·35 to 9 grammes and represented the 8th part of an obol and the 48th part of a silver drachma, while in the other system it weighed from 3·35 to 3·60 grammes and represented the 120th part of the drachma of silver.¹ But the cases to which the one system or the other is applicable are still an open question.

¹ *Revue égyptologique*, II. 2, 3 (1881).

The second of my ostraka which refer to Simon is dated three years earlier than the one translated above, in the 25th year of Ptolemy Physkôn. Another is dated in the 27th year, and runs thus: "Marius sends greeting to Simon; there has been paid for the tax on the pasturage (τὸ ἐννόμιον) to the Theban Zeus, for the 27th year, 3,440 copper drachmæ." The ostrakon is countersigned in demotic, with a note that it relates to the "sacred" treasury of Ammon.

The document is remarkable from many points of view. It shows us that Simon not only collected money for the royal treasury, but was also willing to do the same for the sacred treasury of the sanctuary of Ammon, "the Theban Zeus," at Karnak. It further shows us that in this work he was associated with a colleague whose Latin name indicates the extent to which Roman influence had already spread in Egypt. The pasturage upon which the tax was levied was within the great wall of enclosure which surrounded the temple of Ammon—the exact spot, in fact, where the modern villagers of Karnak still claim the right of feeding their herds, to the serious damage of the ruined shrine.

Simon appears again on an ostrakon, which must have been written about the same time as the first I have quoted. Here we read: "[In] the 28th year, the 11th [day] of Tybi, Simon, the son of Eleazar, the receiver of the corn [tax] has paid [*literally*, measured] into the treasury that is in Diospolis the Great, for the 28th year, 90 ardebs of wheat, in conjunction with Bryôn." Then follows, in a different handwriting: "Apollônios [has paid into it] 90 ardebs, [and] Hermokratês 90 ardebs."

Simon was succeeded in his office by his son Philoklês, whose Greek name proves how thoroughly the family had now associated themselves with the Greek inhabitants of Egypt. It is, of course, possible that the mother of Philoklês was Greek. I have three ostraka which were written by him, two of them being duplicates of the same document. These latter are dated in "the third year," presumably of Ptolemy Lathyros, and are as follows: "The 3rd year, the 13th [day] of Pakhons, Philoklês, the son of Simon, has paid [*literally* measured] for the registration-tax (τὴν ἐπιγραφὴν) of the district around Thebes, for the same year, 100 ardebs of corn. [Countersigned by] Kritolaos." The other ostrakon is similar: "The 5th year, the 26th [day] of Pakhons, Philoklês, the son of Simon, has paid for the registration-tax, for the 5th year, 153 ardebs of barley." A name written in demotic intervenes between the first and second part of a statement in Greek: "He has registered 153 ardebs for the same," and

two lines of demotic are inscribed on the back of the potsherd.

The New Testament had made us acquainted with the fact that the taxes were farmed in Palestine by Jews during the Roman period; and the history of Joseph, the nephew of Onias, given by Josephus (*Antiq.*, xii. 4), had shown that a Jew might be employed by the Ptolemies in collecting the taxes of northern Egypt. But the ostraka of Karnak carry us one step further. They prove that, not only in Alexandria and its neighbourhood, but even the distant "metropolis" of Thebes, in the heart of native Egypt, the office of tax-gatherer might be held by a Jew in the second century B.C. They further prove that the Jew who accepted the office was already on the road to disowning both his faith and his nationality. Simon, the son of Eleazar, it is true, could not write Greek; but he did not shrink from collecting the "sacred tax" due to the great heathen sanctuary of Upper Egypt, and in associating himself with pagan colleagues. It is not surprising, therefore, to find that in the next generation the family were removed yet one step further from Judaism, and that his son and successor no longer bore even a Jewish name. The facts throw a strong light on the Hellenising tendencies which in the age of Simon threatened at one time to absorb the people of Israel.

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